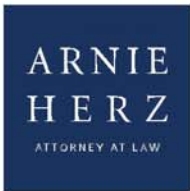


Exhibit O



Arnie Herz, Esq.

14 Vanderventer Ave. Suite 255, Port Washington, NY 11050

T 516-767-0800 | E arnie@arnieherz.com | www.legalsanity.com

October 10, 2013

VIA EMAIL

Nicolas BOURG

CEO

Triadou SPV S.A.

15, Rue du Fort Bourbon

L-1249, Luxembourg

nb@sdg-if.com

Dear Nicolas:

By the present letter, I hereby attest that I have knowledge of the following facts:

- The Operating Agreement of Tri-County Mall Investors, LLC dated April 22, 2013 drafted by me and signed by Mr. BOURG, did not appoint Felix Sater as Manager.
- Felix Sater has acted as the Manager for Tri-County Mall Investors, LLC without written authority under the Operating Agreement.
- It appears that Felix Sater opened a bank account on behalf of Tri-County Mall Investors, LLC and/or took control over the bank account of Tri-County Mall Investors, LLC, where the proceeds of the Tri-County Mall sale were deposited.
- Felix Sater distributed a commission in the amount of \$2,250,000 from the proceeds of said sale. Mr. BOURG informed me on October 7 2013 that this was without the consent of Tri-County Mall Investors, LLC.
- As of today, Felix Sater refuses to give Tri-County Mall Investors, LLC access to the funds deposited in said bank account to its Sole Member, Triadou SPV S.A.
- I have information regarding said bank account, including the Account or IBAN #, which I will provide to you upon signature of this letter.
- If requested, I am willing to testify about the facts stated above in front of a civil or criminal court, or in connection with any legal proceeding.

Very Truly Yours,

DRAFT SUBJECT TO SIGNING THE INDEMNIFICATION AND WAIVER
AGREEMENTS

Arnie Herz

CC: Diane Artal, Esq.
Rosabianca & Associates PLLC
40 Wall Street, 30th Floor
New York, NY 10005
diane@rosabiancalaw.com